



EUROPEAN COMMISSION

DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION

Brussels, 21 January 2014  
TAXUD D1/JT

**Digit/006/2014**

**EXPERT GROUP ON  
TAXATION OF THE DIGITAL ECONOMY**

*Roadmap as of 21 January 2014*

Berlaymont Building  
rue de la Loi 200, 1049 Brussels

### COM Expert Group (as of 21 January 2014)

Date	Event	Deliverable	Actor(s)
6 Dec '13		Circulate draft papers to group Members	Secr
12 Dec '13	<u>Meeting Expert Group</u>	<ul style="list-style-type: none"> <li>• Agree and approve draft documents;</li> <li>• Agree on working methods</li> </ul>	All
early -Jan '14		Secretariat circulate meeting documents	Secr
14/15 Jan '14	<u>Meeting Expert Group</u>	Discuss digital developments, facts and figures, interview ad-hoc experts, deepen VAT discussions and agree division of work	All
7 Feb '14	<u>Deadline for WP on facts and data, update and expand WP on VAT</u>	Secretariat to send to Chair and circulate subject to approval by the Chair	All Secr
3 <sup>rd</sup> week Feb '14	<u>Deadline contributions on sections for draft report</u>	Secretariat to consolidate and circulate subject to approval by the Chair	All
end Feb '14	<u>Collect draft solutions</u>	Subject to Chair's instructions, all to contribute possible solutions, Secretariat to collect, consolidate and circulate.	All
13/14 Mar '14	<u>Meeting Expert Group</u>	Discuss WP, discuss draft sections of the report, deliberate on solutions, economic effects and interactions.	All
Mar '14		All submit contributions	All
		Secretariat consolidates and circulates contributions	Secr
24/25 Apr '14	<u>Meeting Expert Group</u>	Discuss draft report:, agree solutions, deliberate on economic effects and interactions	All
		Deliberate on OECD public consultation	
Apr/May '14		All submit final contributions	All
		Secretariat consolidates and circulates contributions	Secr

### OECD calendar

Date	Event	Action
End Oct '13	Taskforce Meeting	Initial discussions and presentations
Dec '13 – Jan '14		Preparation of draft report
early Feb '14	Taskforce Meeting	Discussion draft report
Mar/Apr '14	Public consultation	
End Apr '14	Taskforce Meeting	Agree final report

May '14	<u>Meeting Expert Group</u>	Group to discuss and agree final 'draft' report	All
	If necessary, additional meeting of the Expert Group		Chair

End Jun '14	CFA Meeting	Approve report
Sep '14	G20 Finance ministers	Endorse report